

Deloitte & Touche LLP
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Accounting Advisory Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 17-10751 (MEW)

(Jointly Administered)

**FINAL FEE APPLICATION BY DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AS ACCOUNTING ADVISORY
SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM JULY 17, 2017 THROUGH OCTOBER 31, 2017**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Services as:	Independent Auditor
Date of Retention:	<i>Nunc Pro Tunc</i> to June 1, 2018
Period for which Compensation and Reimbursement is Sought:	July 17, 2017 through October 31, 2017
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$23,552.50
Amount of Expense Reimbursement Sought:	<u>\$ 0.00</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u><u>\$23,552.50</u></u>

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572); Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

PRIOR MONTHLY FEE STATEMENTS FILED

Date Filed Docket No.	Period Covered	Amounts Requested		Amounts Approved/ Pending Approval		Holdback Amounts
		Fees	Expenses	Fees (80%)	Expenses (100%)	Fees (20%)
11/01/2017 #1679	7/17/17 – 9/30/17	\$16,524.00	\$0.00	\$13,219.20	\$0.00	\$3,304.80
12/06/2017 #1875	10/01/17 – 10/31/17	\$7,028.50	\$0.00	\$5,622.80	\$0.00	\$1,405.70
Totals		\$23,552.50	\$0.00	\$18,842.00	\$0.00	\$4,710.50

CUMULATIVE TIME SUMMARY

For the Period of July 17, 2017 through October 31, 2017

Name	Position	Total Hours	Hourly Rate	Total Fees
Wright, Travis	Managing Director	15.40	\$450	\$6,930.00
Polachek, Matthew	Sr. Manager	14.60	\$340	\$4,964.00
Polachek, Matthew	Manager	16.40	\$300	\$4,920.00
Sullivan, Jonathan	Manager	2.50	\$300	\$750.00
Bozich, Anne	Sr. Consultant	17.40	\$260	\$4,524.00
Cooper, Carla	Sr. Consultant	5.10	\$260	\$1,326.00
Gutierrez, Dalia	Consultant	1.90	\$215	\$408.50
Less: Non-Working Travel Discount ²				(\$270.00)
Total Fees		73.30		\$23,552.50

Average Hourly Billing Rate: \$321.32

² For each professional incurring non-working travel time, Deloitte & Touche LLP charges half of that professional's applicable hourly billing rate. Hours captured by this category are limited to non-working travel time and are therefore not duplicative of time charged in any other category. Travel time is computed from the time the individual leaves the location from which he or she departs until arrival at the designated location.

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period of July 17, 2017 through October 31, 2017

Project Categories	Total Hours	Total Fees
Entity Level Control/ Planning	64.50	\$21,548.00
Non-Working Travel	1.80	\$540.00
Preparation of Fee Applications	7.00	\$1,734.50
Less: Non-Working Travel Discount		(\$270.00)
Total Fees	73.30	\$23,552.50

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In re:

WESTINGHOUSE ELECTRIC COMPANY
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Debtors.

Chapter 11

Case No. 17-10751 (MEW)

(Jointly Administered)

**FINAL FEE APPLICATION BY DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AS ACCOUNTING ADVISORY
SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM JULY 17, 2017 THROUGH OCTOBER 31, 2017**

Deloitte & Touche LLP (“Deloitte & Touche” or the “Applicant”), accounting advisory services provider to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks final allowance of compensation pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), for the period commencing July 17, 2017 through and including October 31, 2017 (the “Final Application Period”). In support of this final fee application (the “Final Application”), Deloitte & Touche respectfully represents as follows:

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below). This Final Application has been prepared in accordance with General Order M-447, *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, effective as of February 5, 2013 (the “Local Guidelines”), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, effective January 30, 1996 (the “UST Guidelines” and, together with the Local Guidelines, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit B.

BACKGROUND

A. General Background

3. On March 29, 2017 (the “Petition Date”), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases.

4. The Debtors’ cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

B. Interim Compensation and Retention of Deloitte & Touche

5. On May 24, 2017, the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a), 330, 331, Fed. R. Bankr. P. 2016, and Local Rule 2016-1 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 544] (the “Compensation Order”). Pursuant to the terms of the Compensation Order, retained professionals shall, among other things, file interim and final fee applications for approval of fees and expenses in accordance with the relevant provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules.

6. On October 19, 2017, the Debtors filed the *Application of Debtors Pursuant to 11 U.S.C. §§ 327(a) and 328, Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte & Touche LLP for Accounting Advisory Services Nunc Pro Tunc to July 17, 2017* [Docket No. 1585] (the “Retention Application”).

7. On November 16, 2017, the Court approved the Retention Application and Deloitte and Touche’s retention as accounting advisory services provider to the Debtors *nunc pro tunc* to the July 17, 2017 [Docket No. 1768] (the “Retention Order”).

PRIOR FEE STATEMENTS FILED DURING THE APPLICATION PERIOD

8. On November 1, 2017, Deloitte & Touche filed its first combined monthly fee statement for interim allowance and payment of compensation in the amount of \$16,524.00 for the period from July 17, 2017 through September 30, 2017 [Docket No. 1679] (the “First Combined Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the First Combined Monthly Statement Period.

9. On December 6, 2017, Deloitte & Touche filed its second monthly fee statement for interim allowance and payment of compensation in the amount of \$7,028.50 for the period from October 1, 2017 through October 31, 2017 [Docket No. 1875] (the “Second Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Second Monthly Statement Period.

RELIEF REQUESTED

10. By this Final Application and pursuant to the terms and conditions set forth in the Engagement Agreement (as defined in the Retention Application), Deloitte & Touche requests allowance on a final basis of compensation of 100% of its total fees in the amount of \$23,552.50 incurred during the Final Application Period. Deloitte & Touche did not incur any reimbursable expenses during the Final Application Period. Deloitte & Touche submits this Final Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

11. This Final Application is the final fee application submitted by Deloitte & Touche in these cases. By this Final Application, Deloitte & Touche requests the approval of fees in the amount of \$23,552.50 incurred during the Final Application Period. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors, in support of Deloitte & Touche's request of compensation for fees incurred during the Final Application Period, is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

12. Deloitte & Touche did not incur any reimbursable expenses during the Final Application Period.

13. No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

14. Deloitte & Touche served or advised the Debtors in the following areas throughout the Final Application Period. Detailed descriptions of these services, the amount of fees incurred,

and the amount of hours spent providing services throughout the Final Application Period are also provided in the attached Exhibit A.

Entity Level Control/Planning

Hours 64.50; Amount \$21,548.00

- Deloitte & Touche assisted with an assessment of the existing entity-level risk and control framework, including assisting the Debtors with a mapping exercise of entity-level controls and providing a benchmark assessment.

Non-Working Travel

Hours 1.80; Amount \$270.00²

- Deloitte & Touche incurred non-working travel hours in connection with travel from Cleveland, Ohio to Pittsburgh, Pennsylvania.

Preparation of Fee Applications

Hours 7.00; Amount \$1,734.50

- Deloitte & Touche prepared monthly fee statements for the First Combined Monthly Statement Period and the Second Monthly Statement Period.

ALLOWANCE OF COMPENSATION

15. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on a final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$23,552.50.

16. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for Deloitte & Touche professionals of approximately \$321.32. The fees charged by Deloitte & Touche in these cases are billed in accordance with its existing billing structure and procedures in effect during the Final Application Period.

² For each professional incurring non-working travel time, Deloitte & Touche LLP charges half of that professional's applicable hourly billing rate. Hours captured by this category are limited to non-working travel time and are therefore not duplicative of time charged in any other category. Travel time is computed from the time the individual leaves the location from which he or she departs until arrival at the designated location.

17. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche on behalf of the Debtors during the Final Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

**DELOITTE & TOUCHE'S REQUESTED FEES SHOULD BE ALLOWED BY THIS
COURT**

18. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

19. In the instant case, Deloitte & Touche respectfully submits that the services for which it seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors and all parties-in-interest. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature

and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation and expense reimbursement sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

20. Finally, as set forth in Exhibit B attached hereto, the undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of rule 2016-1 of the Local Rules and that the Final Application substantially complies with that Local Rule. To the extent that the Final Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

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WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order: (i) granting the allowance, on a final basis, of compensation for professional services rendered by the Applicant to the Debtors during the Final Application Period in the amount of \$23,552.50, which represents 100% of the total compensation for professional services rendered by Applicant during the Final Application Period; and (ii) granting such other relief as may be just and proper.

Dated: October 1, 2018
Pittsburgh, PA

Respectfully submitted,

DELOITTE & TOUCHE LLP

/s/ Travis Wright

Travis Wright
Managing Director
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EXHIBIT A

Westinghouse Electric Company LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 17, 2017 - October 31, 2017

Date	Description	Rate	Hours	Fees
<i>Entity Level Control / Planning</i>				
07/17/2017				
Polachek, Matthew	Perform Entity Level Control walkthroughs for Human Resource related controls with T. Wright and J. Sullivan (Deloitte), K. Aufman, T. Hudak, M. Gillock, and A. McKey (All Westinghouse).	\$300.00	1.3	\$390.00
Polachek, Matthew	Prepare for Human Resources and Audit Committee Entity Level Control walkthroughs with K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$300.00	1.4	\$420.00
Polachek, Matthew	Prepare for Audit Committee and Board of Directors Entity Level Control walkthrough with K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$300.00	0.9	\$270.00
Polachek, Matthew	Debrief and document control design for Entity Level Controls (Human Resources and Audit Committee) with T. Wright (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$300.00	1.6	\$480.00
Sullivan, Jonathan	Perform Entity Level Control walkthroughs for Human Resource related controls with T. Wright and M. Polachek (Deloitte), K. Aufman, T. Hudak, M. Gillock, and A. McKey (All Westinghouse). partial attendance	\$300.00	0.5	\$150.00
Wright, Travis	Perform Entity Level Control walkthroughs for Human Resource related controls with M. Polachek and J. Sullivan (Deloitte), K. Aufman, T. Hudak, M. Gillock, and A. McKey (All Westinghouse).	\$450.00	1.3	\$585.00
Wright, Travis	Debrief and document control design for Entity Level Controls (Human Resources and Audit Committee) with M. Polachek (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$450.00	1.6	\$720.00

Westinghouse Electric Company LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 17, 2017 - October 31, 2017

Date	Description	Rate	Hours	Fees
<i>Entity Level Control / Planning</i>				
07/18/2017				
Polachek, Matthew	Perform walkthrough for Internal Audit Entity Level Control with T. Wright (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit), and T. Baird (Internal Audit Director).	\$300.00	0.8	\$240.00
Polachek, Matthew	Debrief and document control design for Entity Level Controls (Internal Audit and Communications) with T. Wright (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$300.00	1.8	\$540.00
Polachek, Matthew	Prepare for Internal Audit Entity Level Control walkthrough with T. Wright (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$300.00	0.4	\$120.00
Wright, Travis	Perform walkthrough for Internal Audit Entity Level Control with M. Polachek (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit), and T. Baird (Internal Audit Director).	\$450.00	0.8	\$360.00
Wright, Travis	Debrief and document control design for Entity Level Controls (Internal Audit and Communications) with M. Polachek (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$450.00	1.8	\$810.00
07/19/2017				
Polachek, Matthew	Perform walkthrough for Ethics and Compliance Entity Level Controls with T. Wright and J. Sullivan (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit), and J. Buddie, Y. Bhonsle and M. Marshall (Ethics and Compliance - Westinghouse).	\$300.00	1.2	\$360.00
Polachek, Matthew	Prepare for Ethics and Compliance Entity Level Control walkthrough with T. Wright (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$300.00	0.6	\$180.00
Polachek, Matthew	Debrief and document control design for Entity Level Controls (Ethics and Compliance) with T. Wright (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$300.00	1.2	\$360.00

Westinghouse Electric Company LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 17, 2017 - October 31, 2017

Date	Description	Rate	Hours	Fees
<i>Entity Level Control / Planning</i>				
07/19/2017				
Polachek, Matthew	Prepare for and perform walkthrough for Enterprise Risk Management Entity Level Controls with K. Aufman, and T. Hudak (Westinghouse Internal Audit), and S. Oyler (Risk Management - Westinghouse).	\$300.00	2.6	\$780.00
Polachek, Matthew	Debrief and document control design for Entity Level Controls (Enterprise Risk Management) with K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$300.00	0.8	\$240.00
Sullivan, Jonathan	Prepare for and perform walkthrough for Ethics and Compliance Entity Level Controls with K. Aufman, and T. Hudak (Westinghouse Internal Audit), and J. Buddie, Y. Bhonsle and M. Marshall (Ethics and Compliance - Westinghouse).	\$300.00	2.0	\$600.00
Wright, Travis	Perform walkthrough for Ethics and Compliance Entity Level Controls with M. Polachek and J. Sullivan (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit), and J. Buddie, Y. Bhonsle and M. Marshall (Ethics and Compliance - Westinghouse).	\$450.00	1.2	\$540.00
Wright, Travis	Debrief and document control design for Entity Level Controls (Ethics and Compliance) with M. Polachek (Deloitte), K. Aufman, and T. Hudak (Westinghouse Internal Audit).	\$450.00	1.2	\$540.00
07/20/2017				
Wright, Travis	Perform walkthrough for Enterprise Risk Management Entity Level Controls with K. Aufman, and T. Hudak (Westinghouse Internal Audit), and S. Oyler (Risk Management - Westinghouse).	\$450.00	1.2	\$540.00

Westinghouse Electric Company LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 17, 2017 - October 31, 2017

Date	Description	Rate	Hours	Fees
<i>Entity Level Control / Planning</i>				
07/20/2017				
Wright, Travis	Perform walkthrough for Outsourced Service Provider Entity Level Controls with, K. Aufman, and T. Hudak (Westinghouse Internal Audit), and J. Hobi, D. Daugherty and E. Hamilton (Legal and Contracting - Westinghouse).	\$450.00	0.9	\$405.00
09/05/2017				
Polachek, Matthew	Status meeting regarding Entity Level Control with T. Wright (Deloitte), T. Baird, and T. Hudak (Westinghouse Internal Audit).	\$340.00	1.0	\$340.00
Wright, Travis	Status meeting regarding Entity Level Control with M. Polachek (Deloitte), T. Baird, and T. Hudak (Westinghouse Internal Audit).	\$450.00	1.0	\$450.00
09/06/2017				
Polachek, Matthew	Review Entity Level Control workpaper including testing and documentation performed by T. Hudak (Westinghouse Internal Audit).	\$340.00	1.2	\$408.00
09/18/2017				
Wright, Travis	Review design and implementation procedures performed by Internal Audit (Tyler Hudak) for entity-level controls.	\$450.00	1.4	\$630.00
09/19/2017				
Polachek, Matthew	Develop Entity Level Control workpaper review approach and distributed to T. Wright (Deloitte) and A. Bozich (Deloitte).	\$340.00	0.8	\$272.00
09/27/2017				
Bozich, Anne	Review Entity Level Control narrative and manual documentation from the client for the understanding of the process and controls over the Communications focus area.	\$260.00	2.1	\$546.00

Westinghouse Electric Company LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 17, 2017 - October 31, 2017

Date	Description	Rate	Hours	Fees
<i>Entity Level Control / Planning</i>				
09/27/2017				
Bozich, Anne	Review Entity Level Control narrative and manual documentation from the client for the understanding of the process and controls over the Compliance focus area.	\$260.00	2.3	\$598.00
Bozich, Anne	Review Entity Level Control narrative and manual documentation from the client for the understanding of the process and controls over the HR focus area.	\$260.00	2.4	\$624.00
Bozich, Anne	Review Entity Level Control sharepoint documentation for Communications focus area.	\$260.00	2.0	\$520.00
Bozich, Anne	Review Entity Level Control sharepoint documentation for Compliance focus area.	\$260.00	2.5	\$650.00
Bozich, Anne	Review Entity Level Control sharepoint documentation for HR focus area.	\$260.00	1.9	\$494.00
09/28/2017				
Bozich, Anne	Reconcile Entity Level Control issue log documentation for Compliance focus area.	\$260.00	0.2	\$52.00
Bozich, Anne	Reconcile Entity Level Control issue log documentation for Communication focus area.	\$260.00	0.4	\$104.00
Bozich, Anne	Reconcile Entity Level Control issue log documentation for HR focus area.	\$260.00	0.3	\$78.00
Bozich, Anne	Reconcile Entity Level Control Risk Control Matrix and Narrative documentation for Communication focus area.	\$260.00	1.2	\$312.00
Bozich, Anne	Reconcile Entity Level Control RCM and Narrative documentation for Compliance focus area.	\$260.00	1.0	\$260.00
Bozich, Anne	Reconcile Entity Level Control RCM and Narrative documentation for HR focus area.	\$260.00	1.1	\$286.00

Westinghouse Electric Company LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 17, 2017 - October 31, 2017

Date	Description	Rate	Hours	Fees
<i>Entity Level Control / Planning</i>				
10/03/2017				
Polachek, Matthew	Consolidate Entity Level Control review comments, including assess next steps for gap assessment and client control owner communications.	\$340.00	1.1	\$374.00
10/19/2017				
Polachek, Matthew	Finalize Control Activities entity level control matrix.	\$340.00	0.7	\$238.00
Polachek, Matthew	Continue to finalize Risk Assessment entity level control matrix.	\$340.00	0.8	\$272.00
Polachek, Matthew	Coordinate with T. Wright (Deloitte) regarding the finalization of the Entity Level Controls risk matrix and findings log.	\$340.00	0.8	\$272.00
Polachek, Matthew	Continue to finalize Control Environment entity level control matrix.	\$340.00	1.9	\$646.00
Wright, Travis	Review of risk control matrix and interim observations log for the entity-level controls.	\$450.00	0.7	\$315.00
Wright, Travis	Coordinate with M. Polachek (Deloitte) around the finalization of the Entity Level Controls risk matrix and findings log.	\$450.00	0.8	\$360.00
10/20/2017				
Polachek, Matthew	Finalize Information and Communication entity level control matrix.	\$340.00	0.7	\$238.00
Polachek, Matthew	Finalize Monitoring entity level control matrix.	\$340.00	0.6	\$204.00
Polachek, Matthew	Create entity level control issues log.	\$340.00	1.2	\$408.00
10/22/2017				
Polachek, Matthew	Update entity level control issues for Control Environment and Risk Assessment focus areas.	\$340.00	1.7	\$578.00
10/23/2017				
Polachek, Matthew	Update entity level control issues for Control Activities, Communication, and Monitoring focus areas.	\$340.00	2.1	\$714.00

Westinghouse Electric Company LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 17, 2017 - October 31, 2017

Date	Description	Rate	Hours	Fees
<i>Entity Level Control / Planning</i>				
10/23/2017				
Wright, Travis	Review of entity-level controls framework and current observations log.	\$450.00	1.5	\$675.00
Subtotal for Entity Level Control / Planning:			64.5	\$21,548.00
<i>Non-Working Travel</i>				
07/18/2017				
Polachek, Matthew	Travel to Cleveland, OH from Pittsburgh, PA	\$300.00	1.8	\$540.00
Subtotal for Non-Working Travel:			1.8	\$540.00
<i>Preparation of Fee Applications</i>				
10/09/2017				
Cooper, Carla	Review time reports for September 2017 monthly fee statement.	\$260.00	0.5	\$130.00
10/12/2017				
Cooper, Carla	Review time reports for July 2017 through September 2017 in preparation of fee statement.	\$260.00	2.8	\$728.00
10/13/2017				
Cooper, Carla	Prepare July/August 2017 monthly fee statement.	\$260.00	1.5	\$390.00
10/16/2017				
Cooper, Carla	Call with J. Race and T. Wright (Deloitte) regarding fee statement invoicing.	\$260.00	0.3	\$78.00
10/24/2017				
Gutierrez, Dalia	Prepare July 2017 - September 2017 monthly fee statement.	\$215.00	1.5	\$322.50
10/27/2017				
Gutierrez, Dalia	Revise July 2017 - September 2017 monthly statement.	\$215.00	0.4	\$86.00
Subtotal for Preparation of Fee Applications:			7.0	\$1,734.50
Total			73.3	\$23,822.50

Westinghouse Electric Company LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

July 17, 2017 - October 31, 2017

Adjustment

Non-Working Travel 50% Reduction

(\$270.00)**Adjustment Subtotal :****(\$270.00)****Total** 73.3 **\$23,552.50****Recapitulation**

Name	Rate	Hours	Fees
Wright, Travis	\$450.00	15.4	\$6,930.00
Polachek, Matthew	\$340.00	14.6	\$4,964.00
Polachek, Matthew	\$300.00	16.4	\$4,920.00
Sullivan, Jonathan	\$300.00	2.5	\$750.00
Bozich, Anne	\$260.00	17.4	\$4,524.00
Cooper, Carla	\$260.00	5.1	\$1,326.00
Gutierrez, Dalia	\$215.00	1.9	\$408.50
Non-Working Travel 50% Reduction			<u>(\$270.00)</u>
Total		73.3	\$23,552.50

EXHIBIT B

Deloitte & Touche LLP
2600 One PPG Place
Pittsburgh, PA 15222
Telephone: 412.402.5285
Facsimile: 866.833.7796
Travis Wright

Accounting Advisory Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹

Debtors.

| Chapter 11

| Case No. 17-10751 (MEW)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FINAL FEE
APPLICATION BY DELOITTE & TOUCHE LLP FOR COMPENSATION FOR
SERVICES RENDERED AS ACCOUNTING ADVISORY SERVICES PROVIDER
TO THE DEBTORS FOR THE PERIOD JULY 17, 2017 THROUGH OCTOBER 31, 2017**

Travis Wright, deposes and says:

1. I am a managing director of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 2600 One PPG Place, Pittsburgh, PA 15222. I make this certification in connection with the final fee application (the “Final Application”) by Deloitte & Touche, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572); Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

2. I submit this certification with respect to Deloitte & Touche's compliance with and pursuant to the Court's General Order M-447, the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on November 25, 2009* (the "Local Guidelines"), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, effective January 30, 1996* (the "UST Guidelines") (collectively, and with the *Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on May 24, 2017* (the "Compensation Order") the "Guidelines").

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Final Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Final Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Final Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche's clients.

d. Deloitte & Touche has not made a profit with respect to the expenses, if any, requested in the Final Application.

e. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

f. Deloitte & Touche has not entered into any agreement with the office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

g. Copies of the Final Application were provided to the appropriate parties on or about the date set for the filing of applications by the Compensation Order.

/s/ Travis Wright
Travis Wright
Managing Director

Dated: October 1, 2018